

IN THE CLAIMS:

Please amend the claims, as follows:

Claims 1-16 (Cancelled).

Claim 17. (Currently amended) A perpendicular magnetic recording medium ~~according to the claim 15,~~ comprising:

a soft magnetic underlayer having α -Fe nano-crystals, which is formed on a substrate,
a non-magnetic amorphous metal layer containing Ni, which is formed on the soft
magnetic underlayer; and

a perpendicular magnetic recording layer formed on the non-magnetic amorphous metal
layer containing Ni,

wherein said soft magnetic underlayer is formed as an amorphous film by sputtering, and
formed as nano-crystalline film by annealing,[[.]]

wherein said soft magnetic underlayer ~~is containing~~ contains Fe, Ta and C, and

wherein said non-magnetic amorphous metal layer ~~is containing~~ contains Ni, Ta and Zr.